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December 15, 2006

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Art Unit 1645

Attn: Mail Stop Amendment

Re: U.S. Utility Patent Application
Application No. 10/597,072; Filed: July 10, 2006
For: **DAMPING DEVICE**
Inventor: Hiroaki TOOYAMA
Our Ref: 2261.0050000

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Information Disclosure Statement;
2. Form PTO-1449 (1 sheet) listing five (5) documents (FP1-FP4 and NPL1);
3. Copies of the cited foreign patent documents (FP1-FP4); and
4. A copy of the cited non-patent literature document (NPL1).

The above listed documents are being electronically submitted through EFS-Web.

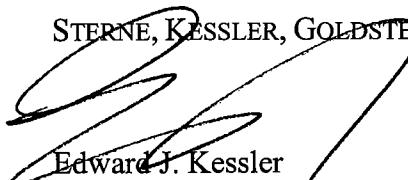
In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Commissioner for Patents
December 15, 2006
Page 2

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.



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EJK/jeg
Enclosures

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